

## **Exhibit B**

AP SERVICES, LLC  
Summary of Fees and Hours by Professionals and  
Description of Responsibilities of Professionals – Pacific Gas and Electric Company, et al.  
For the Period October 1, 2019 through October 31, 2019

<b>PROFESSIONAL</b>	<b>APS TITLE</b>	<b>RESPONSIBILITIES</b>	<b>RATE</b>	<b>HOURS</b>	<b>FEES</b>
James A Mesterharm	Managing Director	Develop and implement financial restructuring strategies; serve as lead AP Services resource on bankruptcy and restructuring issues; serve as key interface with creditor constituencies and other principal parties in interest; assist counsel in preparing and providing support for case motions, including testimony in bankruptcy court; provide transactional guidance, direction, and oversight; direct AP Services team and management on restructuring workstreams; assist management and advisors in development and negotiation of Plan of Reorganization	\$1,140	144.9	\$ 165,186.00
John Boken	Managing Director	Develop and implement financial and operational restructuring strategies; serve as lead AP Services resource and interface with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; provide operational guidance, direction, and oversight; oversee AP Services team and management in financing, liquidity management, operational improvement, diligence support, contract assessment, and other key restructuring workstreams; oversee development of business plan and long-term forecast; coordinate with counsel on support for case motions, including testimony in bankruptcy court; assist management and advisors in development and negotiation of Plan of Reorganization	\$1,140	235.2	268,128.00
David R Hindman	Managing Director	Develop and implement operational restructuring and cost reduction strategies; serve as lead AP Services resource on energy procurement, contract portfolio, and counterparty management issues; lead AP Services team and management in identification and implementation of cost efficiency opportunities across all business units and support functions; assist in interface, communications, and diligence support with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; assist in development of business plan and long-term forecast, assumptions, and support	\$1,015	210.6	213,759.00
Robb C McWilliams	Managing Director	Direct case management activities and priorities of working teams across multiple work streams and advise on various matters including the review of invoices for the determination of prepetition and postpetition, monthly operating reports, claims analysis, assessment of contracts for assumption or rejection and the review and analysis of the	\$1,015	141.4	143,521.00

		various term sheets and the Plan of Reorganization			
Vance L Scott	Managing Director	Lead the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts.	\$1,015	99.5	100,992.50
Brooke Hopkins	Managing Director	Lead the effort to prepare materials for the board review of Third Party Risk Management and Contract Management including Plan-to-Procure-to-Pay process improvements in collaboration with the CPO and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs Accrual process, etc.	\$1,015	163.7	166,155.50
Albert Leung	Director	Lead labor, organizational effectiveness and benefits cost savings assessment which includes development of labor model and analysis of PGE internal and external labor spend for each line of business. Support additional labor related optimization initiatives across lines of businesses and other program management office implementation.	\$945	7.4	6,993.00
Eva Anderson	Director	Manage and facilitate development of responses to all diligence requests submitted by the Official Committee advisors and ad hoc creditor advisors. Support development of presentation materials for extensive on-site creditor advisor management meetings. Support Company's real estate team on bankruptcy-related owned and leased property issues.	\$945	227.0	214,515.00
John Kaplan	Director	Support cost reduction workstream and drive the Integrated Investment Planning & Project Execution Processes Implementation. Leading redesign of Main Replacement planning and project execution process.	\$945	198.4	187,488.00
Ken Chan	Director	Support cost reduction workstream activities. Lead overall vegetation management cost reduction (wildfire, wood removal, technology productivity improvement, contract negotiation, supply strategy). Co-lead fleet management cost reduction (outsourcing, specs rationalization, process improvement, demand management). Assist electrical operations contracting and process improvement.	\$945	252.1	238,234.50
Rus Parashchak	Director	Support cost reduction workstreams and Integrated Investment Planning & Project Execution Processes Implementation. Help drive redesign of Main Replacement planning and project execution process.	\$945	228.1	215,554.50
Randy Fike	Director	Support the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Serve as principal negotiator for the Power and Nuclear Generation, Corporate Services and IT Vendors.	\$945	237.2	224,154.00

Lisa Perfetti	Director	Support the effort to prepare materials for the board review of Third Party Risk Management and Contract Management including Plan-to-Procure-to-Pay process improvements in collaboration with the CPO and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, Accrual process, etc.	\$945	207.0	195,615.00
Virgilio E Sosa	Director	Support the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Serve as principal negotiator for the Electric Operations Vendors.	\$945	259.9	245,605.50
Bradley Hunter	Director	Lead liquidity and cash management workstreams. Manage development and maintenance of cash forecast and actual tracking models. Coordinate production of periodic cash forecast reports for internal and external reporting. Participate in regular meetings with management to review cash flow trends and liquidity status.	\$895	25.1	22,464.50
Erik Bell	Director	Support the operation of the Spend Governance Committee. Participate in cost reduction efforts around the Gas Operations and Power Generation groups including the identification and evaluation of specific opportunities to reduce or defer expenditures in an effort to lower customer energy rates.	\$895	161.4	144,453.00
John C Labella	Director	Lead and manage team of PGE, AP Services and temporary staffing in the review of vendor invoices for a determination if services or goods provided were in the pre or post-petition period. Design and implement updated semi-automated invoice review processes to expedite invoice reviews as necessary. Provide support to PGE accounting group in identifying and aggregating financial data for preparation of Monthly Operating reports for July and August. Develop and manage claims review teams to perform reconciliations of vendor trade claims against relevant company records and assist in resolution of causes for variances.	\$895	175.9	157,430.50
Denise Lorenzo	Director	Design and manage process for submitting, approving and processing prepetition payments authorized under various first day motions (Supplier Management Committee), including the assessment of Operational Integrity Supplier designations. Design and manage process for reporting of executed prepetition payments and maintaining controls to ensure compliance with granted first day authority. Design and manage process for designating all executory contracts for assumption, rejection and renegotiation.	\$830	185.8	154,214.00
Michelle R Repko	Director	Design and manage process for all claims resolution efforts across various company functional teams. Assist company in performing preliminary analysis on existing claims population. Assist company in development and execution of high dollar claim assessment process to facilitate Q3	\$830	165.8	137,614.00

		financial reporting requirements. Support various other case management efforts.			
John Galiski	Director	Work on the effort to prepare materials for the board review of Third Party Risk Management and Contract Management including Plan-to-Procure-to-Pay process improvements in collaboration with the CPO and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, Accrual process, etc.	\$830	242.0	200,860.00
Brent Robison	Director	Lead cross-functional effort with AP Services team and company team members in development and implementation of a process to resolve over 600 asserted 503b9 claims. Assist company in development and formation of claims steering committee and organization-wide process for resolving claims. Assist company in performing preliminary analysis on existing claim population. Support various other case management efforts.	\$775	181.6	140,740.00
Eric J Powell	Director	Lead Construction Services and Engineering cost savings assessment which includes external sourcing labor and non-labor work and internal work and resource optimization; coordinate interaction and work across the electric and gas lines of businesses	\$775	222.5	172,437.50
Patryk P Szafranski	Director	Serve as lead AP Services resource on business plan development; lead AP Services team and client staff in 5 year forecast consolidation, scenario modeling; assist in interface, communications, and diligence support with potential investors and other internal and external stakeholders	\$775	316.4	245,210.00
Elizabeth Kardos	Director	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports	\$685	0.5	342.50
Jorge L Wallis Iribarren	Senior Vice President	Support the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Serve as principal negotiator for the Gas Operations Vendors.	\$665	194.1	129,076.50
Yong Zheng	Senior Vice President	Support the Supplier Reset Negotiations workstream for Tier 1 Gas Operations, as part of the assessment of executory contracts and overall spend reduction efforts. Serve as support to the principal negotiator for the Gas Operations Vendors.	\$665	184.8	122,892.00
Arnab Mukherjee	Senior Vice President	Support cost reduction workstream with specific focus on Integrated Investment Planning & Project Execution. Support assessment of current processes and development of recommendations for Main Replacement.	\$665	165.3	109,924.50
Jarod E Clarrey	Senior Vice President	Design and manage process for all claims resolution efforts across various company functional teams. Conduct training session with PGE claims review teams to provide process overview and web-based analytical instruction. Led efforts to amend Schedules of	\$615	1.5	922.50

		Assets and Liabilities related to PGE real property. Support contract management workstream.			
Jennifer A McConnell	Senior Vice President	Support diligence response workstream with development of response materials to diligence requests, coordination with company, counsel and other constituents, tracking of response status, and reporting/presentations related thereto.	\$615	225.1	138,436.50
Wally Li	Senior Vice President	Support and maintain the claims and contracts website including user management and system/software/security upgrades and patches; support and resolve user technical issues; develop and test requested changes (such as new functions/modules); handle data update, import, export, and archive upon requests.	\$600	41.6	24,960.00
Kaitlyn A Sundt	Senior Vice President	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports	\$490	3.2	1,568.00
Laurie C Verry	Senior Vice President	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports	\$490	0.7	343.00
Christopher S Atkins	Vice President	Support spend governance workstream with a focus on IT. Assist with cost reduction initiative development and implementation through data mining and analysis. Transition to PMO to begin developing structure and execution timeline.	\$600	293.1	175,860.00
Chris J Dunbar	Vice President	Support cash forecasting workstream by (1) developing a collections model and (2) engineering a process for incorporating energy procurement spend. Develop strategy around energy procurement cost reduction potential.	\$585	4.2	2,457.00
Sid Joshi	Vice President	Support the Supplier Reset Negotiations workstream for Tier 2 Supplier Outreach, as part of the assessment of executory contracts and overall spend reduction efforts.	\$565	164.2	92,773.00
David M Purcell	Vice President	Support liquidity and cash management workstream and business plan development workstream. Build and maintain cash forecast, track and analyze actual results, and develop cash forecast reports for internal and external parties. Additionally assist client staff in 5 year forecast consolidation and scenarios modeling.	\$565	203.6	115,034.00
Jeremy P Egan	Vice President	Support the Supplier Reset Negotiations workstream for Tier 1 Electric Operations, as part of the assessment of executory contracts and overall spend reduction efforts. Serve as support to the principal negotiator for the Electric Operations Vendors.	\$565	121.4	68,591.00
Bryce Pyle	Vice President	Support business plan development workstream with focus on validation of five-year forecast. Assist in diligence support with internal and external stakeholders.	\$565	249.7	141,080.50
Ryan N Witte	Vice President	Support cost reduction workstream activities within vegetation management and fleet management. Co-lead support for fleet and aviation cost reductions (outsourcing, specs	\$565	141.4	79,891.00

		rationalization, process improvement, demand management).			
Nitesh Neelanshu	Vice President	Support cost reduction workstream with specific focus on analytics and documentation support related to construction and engineering services spend optimization. Support PMO, steering committee and additional cost reduction efforts as necessary.	\$565	238.7	134,865.50
Spencer Dorsey	Vice President	Support liquidity, cash management and vendor management workstreams. Prepare daily cash report to monitor post-petition liquidity for PGE Treasury department/CRO/Deputy CRO. Build and maintain disbursements database to support payment tracking initiatives related to prepetition vs. postpetition payments and payments permissible under first day motion authority.	\$480	227.1	109,008.00
Margarita Kucherenko	Vice President	Support claims management workstream with specific focus on development of the overall claims process workflow materials to facilitate claims assessment by PGE functional assessment teams.	\$480	210.4	100,992.00
Robell G. Wondwosen	Vice President	Support cost reduction workstream with specific focus on implementation of PMO structure to support cost reduction initiatives. Provide ad hoc support to business plan development workstream.	\$480	253.2	121,536.00
Daniella Negron La Rosa	Vice President	Support the EO (Electric Operations) cost reduction team with specific focus on AFPO activity and management of contractor rates.	\$480	207.5	99,600.00
Michelle E Meyer	Vice President	Support Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Coordinate with PG&E Project Management Office for negotiations and contract cure amounts, and assist in analysis for Tier 1 and Tier 2 negotiations.	\$480	203.9	97,872.00
Bruce Smathers	Vice President	Support the cost reduction workstream within Gas Operations by identifying, evaluating, and tracking initiatives in an effort to lower customer energy rates.	\$440	213.9	94,116.00
Tammy Brewer	Vice President	Assist with the preparation of monthly staffing and compensation reports	\$430	10.7	4,601.00
Edward Duhalde	Vice President	Draft third supplemental disclosure declaration.	\$360	10.0	3,600.00
Karen S Castleberry	Vice President	Support case management activities	\$285	2.1	598.50
Cindy Wan	Vice President	Support and maintain the claims and contracts website which include: user management and system/software/security upgrades and patches; support and resolve user technical issues; develop and test requested changes (such as new functions/modules); handle data update, import, export, and archive upon requests.	\$285	16.9	4,816.50

Andrea M LeBar	Associate	Assist with the preparation of monthly staffing and compensation reports	\$360	54.0	19,440.00
Austin Simon	Associate	Support cost reduction workstream activities within vegetation management and fleet management. Provide support to the principal negotiation team.	\$240	112.6	27,024.00
Brian Beilinson	Consultant	Support compliance with accounts payable segregation requirements by (1) designing a process and methodology for designating invoices as prepetition or post-petition and (2) training and managing a team of 30 billing analysts tasked with reviewing and classifying all 3-way match PO invoices as pre-petition or post-petition. Managed the Claims Review Team by 1) creating and teaching the general claims reconciliation training materials, 2) reviewing templates submitted by the claim reviewers for accuracy, and 3) managing the claims WIP queue and tracking results.	\$425	238.9	101,532.50
Zachary A Pollack	Consultant	Support compliance with accounts payable segregation requirements with development of SQLite database to analyze daily open invoices. Utilize daily SAP reports and the open invoices database to distribute daily invoice assignments queue to the invoice review team as well as report on payment blocks and their dispositions.	\$425	218.8	92,990.00
Zachary E Courie	Consultant	Support supplier management committee process with the design and implementation of payment request forms, management of committee meeting agendas, and creation of payments report. Advise company on proper adherence to supplier management committee guidelines/requirements, designation of prepetition invoices and analysis required to support evaluation of potential operational integrity suppliers. Support the assessment of executory contracts by creating a contracts database, managing updates to the contracts webtool and database, and creating contracts reporting for management.	\$425	196.5	83,512.50
Tim T Kan	Consultant	Perform analysis and support for the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts.	\$425	223.1	94,817.50
Kevin French	Consultant	Support the effort to prepare materials for the board review of Third Party Risk Management and Contract Management including Plan-to-Procure-to-Pay process improvements in collaboration with the new CPO and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, Accrual process, etc.	\$425	228.4	97,070.00

Katharine G Glasscock	Consultant	Support claims management workstream and manage database containing all filed and scheduled claims as well as claims objections. Develop and maintain automated process to facilitate initial analysis and categorization of filed claims as well as matching to scheduled claims. Assist company in preliminary assessment of existing claims population.	\$385	213.8	82,313.00
Barbara J Ferguson	Paraprofessional	Support claims management workstream	\$305	39.7	12,108.50
Derrick Q Irving	Paraprofessional	Support claims management workstream	\$305	42.6	12,993.00
<b>Total Professional Hours and Fees</b>				<b>9,446.1</b>	<b>6,560,883.50</b>
Less 100% Travel Fees					(1,135,572.50)
<b>Total Professional Fees</b>					<b>\$ 5,425,311.00</b>